

## National Aeronautics and Space Administration

1845.7101-1

### **1845.608-6 Waiver of screening requirements.**

The Director of the Logistics Management Office of the Headquarters Office of Management Systems and Facilities (Code JLG) is designated to authorize exceptions to intra-agency screening requirements.

### **1845.610 Sale of surplus contractor inventory.**

#### **1845.610-3 Proceeds of sale.**

The plant clearance officer shall maintain an open suspense record until verifying that credit has been applied, unless another Government representative has specifically assumed this responsibility.

#### **1845.610-4 Contractor inventory in foreign countries.**

NASA procedures for disposal are in NPG 4300.1.

[62 FR 36722, July 9, 1997, as amended at 65 FR 58932, Oct. 3, 2000]

#### **1845.613 Property disposal determinations.**

The center property disposal officer (PDO) shall review the determinations in accordance with NPG 4300.1.

[62 FR 36722, July 9, 1997, as amended at 65 FR 58932, Oct. 3, 2000]

#### **1845.615 Accounting for contractor inventory.**

A copy of Standard Form 1424, Inventory Disposal Report, shall be provided to the center industrial property officer or the PDO.

## **Subpart 1845.70 [Reserved]**

## **Subpart 1845.71—Forms Preparation**

### **1845.7101 Instructions for preparing NASA Form 1018.**

NASA must account for and report assets in accordance with 31 U.S.C. 3512 and 31 U.S.C. 3515, Federal Accounting Standards, and Office of Management and Budget (OMB) instructions. Since contractors maintain NASA's official records for its assets in their possession, NASA must obtain annual data from those records to meet these re-

quirements. Changes in Federal Accounting Standards and OMB reporting requirements may occur from year to year, requiring contractor submission of supplemental information with the NASA Form (NF) 1018. Contractors shall retain documentation that supports data reported on NF 1018 in accordance with FAR subpart 4.7, Contractor Records Retention. Classifications of property, related costs to be reported, and other reporting requirements are discussed in this subpart. NASA Form 1018 (see 1853.3) provides critical information for NASA financial statements and property management. Accuracy and timeliness of the report are very important. If errors are discovered on NF 1018 after submission, the contractor shall contact the cognizant NASA Center Industrial Property Officer (IPO) to discuss corrective action. IPO's shall work with NASA Center finance personnel to determine appropriate corrective action and provide guidance to contractors.

[66 FR 41805, Aug. 9, 2001]

#### **1845.7101-1 Property classification.**

(a) *General.* Contractors shall report costs in the classifications on NF 1018, as described in this section.

(b) *Land.* Includes costs of land and improvements to land. Contractors shall report land with a unit acquisition cost of \$100,000 or more.

(c) *Buildings.* Includes costs of buildings, improvements to buildings, and fixed equipment required for the operation of a building which is permanently attached to and a part of the building and cannot be removed without cutting into the walls, ceilings, of floors. Contractors shall report buildings with a unit acquisition cost of \$100,000 or more. Examples of fixed equipment required for functioning of a building include plumbing, heating and lighting equipment, elevators, central air conditioning systems, and built-in safes and vaults.

(d) *Other Structures and Facilities.* Includes costs of acquisitions and improvements of real property (*i.e.* structures and facilities other than buildings); for example, airfield pavements,